

COUNTY OF YORK, VIRGINIA
Discretely Presented Component Unit - School Board
Combining Balance Sheet
June 30, 2001

	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		
	<u>School Operating</u>	<u>School Food Services</u>	<u>School Construction</u>	<u>Pension Trust</u>	<u>General Fixed Assets</u>	<u>General Long-term Obligations</u>	<u>Total</u>
<u>Assets and Other Debits</u>							
Cash and temporary investments	\$ 1,185,546	\$ 644,078	\$ 4,434,688	\$ -	\$ -	\$ -	\$ 6,264,312
Restricted cash and investments	-	-	-	983,272	-	-	983,272
Other receivables	55,787	2,969	14,920	-	-	-	73,676
Intergovernmental revenues due from:							
Commonwealth of Virginia:							
State sales tax	632,948	-	-	-	-	-	632,948
State grants	305,702	-	-	-	-	-	305,702
Shared expenditures	208,327	-	-	-	-	-	208,327
Federal government grants	854,069	69,651	-	-	-	-	923,720
Due from primary government	8,321,378	-	-	-	-	-	8,321,378
Property, plant and equipment	-	-	-	-	90,527,750	-	90,527,750
Amount to be provided for retirement of general long-term liabilities	-	-	-	-	-	1,994,994	1,994,994
Total assets and other debits	<u>\$ 11,563,757</u>	<u>\$ 716,698</u>	<u>\$ 4,449,608</u>	<u>\$ 983,272</u>	<u>\$ 90,527,750</u>	<u>\$ 1,994,994</u>	<u>\$ 110,236,079</u>

<u>Liabilities, Equity and Other Credits</u>	<u>Governmental Fund Types</u>			<u>Fiduciary Fund Type</u>	<u>Account Groups</u>		<u>Total</u>
	<u>School Operating</u>	<u>School Food Services</u>	<u>School Construction</u>	<u>Pension Trust</u>	<u>General Fixed Assets</u>	<u>General Long-term Obligations</u>	
Liabilities:							
Accounts payable	\$ 1,123,474	\$ 20,875	\$ 454,043	\$ -	\$ -	\$ -	\$ 1,598,392
Retainage payable	-	-	193,372	-	-	-	193,372
Salaries, taxes and benefits payable	6,794,448	9,976	5,673	-	-	-	6,810,097
Due to primary government	106,912	-	-	-	-	-	106,912
Capital leases	-	-	-	-	-	606,250	606,250
Accrued vacation and sick pay	-	-	-	-	-	1,388,744	1,388,744
Total liabilities	<u>8,024,834</u>	<u>30,851</u>	<u>653,088</u>	<u>-</u>	<u>-</u>	<u>1,994,994</u>	<u>10,703,767</u>
Equity and other credits:							
Investment in general fixed assets	-	-	-	-	90,527,750	-	90,527,750
Employees' pension benefits	-	-	-	983,272	-	-	983,272
Fund balances:							
Reserved for encumbrances	2,358,472	2,309	1,617,996	-	-	-	3,978,777
Unreserved:							
Designated for:							
Self insurance	1,180,451	-	-	-	-	-	1,180,451
Construction projects	-	-	1,749,512	-	-	-	1,749,512
Undesignated	-	683,538	429,012	-	-	-	1,112,550
Total equity and other credits	<u>3,538,923</u>	<u>685,847</u>	<u>3,796,520</u>	<u>983,272</u>	<u>90,527,750</u>	<u>-</u>	<u>99,532,312</u>
Total liabilities, equity and other credits	<u>\$ 11,563,757</u>	<u>\$ 716,698</u>	<u>\$ 4,449,608</u>	<u>\$ 983,272</u>	<u>\$ 90,527,750</u>	<u>\$ 1,994,994</u>	<u>\$ 110,236,079</u>

Excludes School Activity Funds of \$1,167,754.